



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

April 30, 2015

Governing Board
Pine Strawberry Elementary School District No. 12
P.O. Box 1150
Pine, AZ 85544-1150

Members of the Board:

School districts with an adopted expenditure budget of \$2 million or more for the Maintenance and Operation Fund must have an annual financial statement audit and should submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the District's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire. The District's reports and questionnaire for the year ended June 30, 2014, were due by March 31, 2015; however, we have not received them. Consequently, the District has not complied with the USFR and state law in regard to report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Megan Suzanne Smith, CPA
Accounting Services Manager

cc: Mr. Cody Barlow, Superintendent
Ms. Mary Jo Licavoli, Business Manager
Pine Strawberry Elementary School District No. 12
The Honorable Linda L. O'Dell, Gila County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Shannon Duus, Grants Manager
Arizona Department of Education